

**State of South Carolina**  
**Lieutenant Governor's Office on Aging**  
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**BENEFITS AVAILABLE TO SENIOR CITIZENS IN SOUTH CAROLINA**

**AGE 85**

Exempt from the additional 1% sales tax that went into effect with the passage of the Education Improvement Act (Code 12-36-2620). Senior citizens must ask for exemption at time of purchase and may be required to show proof of age. If there are questions, the merchant should call the Department of Revenue at 803-898-5417.

**AGE 70**

Choice to serve or not to serve on Federal court jury duty.

**AGE 65**

Apply for Social Security whether planning to retire or not (may apply 3 months prior to Social Security retirement age).

Apply for Medicare (automatically eligible if qualify for Social Security benefits).

Part A – hospital insurance – free.

Part B – other medical services, which require a monthly premium of \$78 (penalty for late enrollment).

Medicare pays 80% of allowable charges after deductible. Individual must pay remaining 20% and any other additional charges.

May be eligible for Supplemental Security Income (SSI) payments depending on resources and income. If you are eligible for SSI, you automatically receive Medicaid.

Homestead Tax Exemption – first \$50,000 of the fair market value of your house or mobile home owned by a state resident of at least one year is exempt from municipal, county, school and special assessment real property taxes. *Exemptions provided to surviving spouses who are 50 or older and anyone who is legally blind or has a permanent disability, regardless of age.* Apply at county auditor's office on or before July 16. (Code 12-37-250)

Income Tax Credit - South Carolina will allow a \$15,000 deduction from taxable income for taxpayers 65 years of age and older. Taxpayers under age 65 may exclude from taxes \$3,000 of their qualified retirement income annually (SC Code 12-6-1140). At age 65, the deduction on retirement income increases to \$10,000 and retirees may claim an additional \$5,000 deduction on other income. The total deduction cannot exceed \$15,000.

Choice to serve or not to serve on city, county or state jury duty. (Code 14-7-840)

[Discounted Palmetto Passport admission to state park facilities \(803 734-0156\).](#)

Hunting and Fishing Licenses - Free, permanent hunting and fishing licenses (at least one-year residency requirement). (Code 50-9-840) Call 803-734-3833

Vehicle Discount - biennial registration fee for private passenger-carrying vehicles discounted to \$20. The annual registration fee for any property carrying vehicle with a gross weight of 5000 pounds or less is \$30 biennially. (Code 56-3-620)

Free eye care – call 1-800-222-EYES (3937) to receive referral to local ophthalmologist who will provide needed medical eye care at no cost to qualifying individuals. Must be US citizen. Does not cover hospital charges, drugs or eyeglasses – Weekdays 11 am to 7 pm.

### **AGE 62**

Apply for Social Security if plan to retire. Apply no later than last day of month you want benefits to begin.

Special discounts may be given on eyeglasses, lenses or any accessories. (Code 40-37-240)

### **AGE 60**

Free tuition at all state supported educational institutions that include state universities, colleges and technical schools (subject to space restrictions and usual entrance requirements). (Code 59-111-320)

May retire from the S. C. State Retirement System after 28 years of service. (Code 9-1-1510)

Eligible for services through the Aging Network (contact your local Council on Aging).

### **AGE 55**

Automobile insurance credit is mandated for persons who are 55 years of age or older and have successfully completed a driver training course approved by the Dept. of Public Safety. Contact local 55 Alive program through AARP.

Call 1-888-227-7669.

### **NO AGE RESTRICTIONS FOR THE FOLLOWING**

**Social Security** - Social Security income that is taxed on your federal income tax return is not taxed on your South Carolina income tax return.

**Retirement Income** - Prior to reaching age 65, taxpayers may exclude annually \$3,000 of their retirement before calculating their taxable income (SC Code 12-6-1140). Once taxpayers reach age 65, they may exclude \$10,000 of retirement income. You can take this deduction on income received from any qualified retirement plan, including IRAs, government pension plans, Keogh plans and private sector pensions. Retirees may also claim an additional \$5,000 exemption on other income upon reaching age 65. Total deductions cannot exceed \$15,000. (The \$15,000 total deduction may also be claimed on any source of income, not just retirement income.)

**Dependent Care Credit** - Families caring for an elderly relative in their home who must hire caregivers in order to work may deduct up to 7% of the amount claimed on their federal income tax against their state income tax. (Code 12-7-1230)

**Home Care or Nursing Home Credit** - Tax credit of 20%, not to exceed \$300, of expenses paid for intermediate or skilled care to an institution is allowed. (Code 12-7-1235) A credit of 20% on expenses, up to \$300 annually, is allowed on state income tax for nursing home care at home or in a licensed institution. (Code 12-6-3390)

*To exempt home and vehicle property taxes, you must first file an application at the county auditor's office.*

*Please check the SC Department of Revenue website, [www.sctax.org](http://www.sctax.org), for changes in the state's tax laws each year. You can also call the Department of Revenue main number at (803) 898-5300.*

*We also recommend that you contact a tax professional if you are in doubt about a tax issue or procedure.*